

CITY COURT OF BASTROP

Bastrop, Louisiana

**Component Unit Financial Statements
With Independent Auditor's Report
As of and For the Year Ended June 30, 2003**

With Supplemental Information Schedules

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Independent Auditor's Report

City Court of Bastrop
Bastrop, Louisiana


I have audited the accompanying general purpose financial statements of the City Court of Bastrop, a component unit of the City of Bastrop, Louisiana, as of and for the year ended June 30, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of the City Court of Bastrop's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City Court of Bastrop, Louisiana, as of June 30, 2003, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued my report dated December 19, 2003 on my consideration of the Bastrop City Court's internal control over financial reporting and my tests of its compliance with certain provisions, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the general purpose financial statements of City Court of Bastrop, Louisiana, taken as a whole. The accompanying schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated, in all material respects in relation to the general purpose financial statements taken as a whole.



JIMMIE SELF
CERTIFIED PUBLIC ACCOUNTANT
December 19, 2003

CITY COURT OF BASTROP
BASTROP, LOUISIANA
ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET, JUNE 30, 2003

	GOVERNMENTAL FUND		GENERAL FIXED-ASSET ACCOUNT GROUP	TOTAL (MEMORANDUM ONLY)
	OPERATING FUND	FIDUCIARY AGENCY FUNDS		
ASSETS AND OTHER DEBITS				
ASSETS:				
CASH	19,097.00	97,319.46		116,416.46
OFFICE EQUIPMENT			114,478.56	114,478.56
TOTAL ASSETS:	<u>19,097.00</u>	<u>97,319.46</u>	<u>114,478.56</u>	<u>230,895.02</u>
LIABILITIES AND FUND EQUITY:				
LIABILITIES:	0.00	0.00	0.00	0.00
TOTAL LIABILITIES:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FUND BALANCE:				
INVESTMENT IN GENERAL FIXED ASSETS			114,478.56	114,478.56
UNRESERVED - UNDESIGNATED	19,097.00	97,319.46		116,416.46
TOTAL FUND BALANCE:	<u>19,097.00</u>	<u>97,319.46</u>	<u>114,478.56</u>	<u>230,895.02</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>19,097.00</u>	<u>97,319.46</u>	<u>114,478.56</u>	<u>230,895.02</u>

The accompanying notes are an integral part of this statement

CITY COURT OF BASTROP
BASTROP, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2003

GENERAL FUND

REVENUES:

COURT COST FEES (from criminal court)	76,868.17
OTHER	<u>1,917.97</u>
TOTAL REVENUES:	<u>78,786.14</u>

EXPENDITURES:

GENERAL GOVERNMENT	
PERSONAL SERVICES AND RELATED BENEFITS	22,502.10
OPERATING SERVICES	<u>63,523.30</u>
TOTAL EXPENDITURES:	<u>86,025.40</u>

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	-7,239.26
FUND BALANCE AT BEGINNING OF YEAR:	<u>26,336.22</u>
FUND BALANCE AT END OF YEAR:	<u><u>19,096.96</u></u>

The accompanying notes are an integral part of this statement

CITY COURT OF BASTROP
Bastrop, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 2003

1. INTRODUCTION

As provided for by Chapter Seven of Title Thirteen of the Louisiana Revised Statutes, the City Court of Bastrop has limited jurisdiction in civil and criminal matters in the City of Bastrop including Wards 3 and 4 of Morehouse Parish.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the City Court of Bastrop, Louisiana have been prepared in conformity with generally accepted principals (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the city, for reporting purposes, the City of Bastrop is the financial reporting entity for the city. The financial reporting entity consists of (a) the primary government (city), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria determining which component units should be considered part of the City of Bastrop for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the city to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the city.

CITY COURT OF BASTROP
Bastrop, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 2003

2. Organizations for which the city does not appoint a voting majority but are fiscally dependent on the city.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the city provides the court's building, its furnishings, and pays most of its operating expenditures, the court was determined to be a component unit of the City of Bastrop, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the court and do not present information on the city, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The court uses funds and account groups to report on financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial Resources.

Funds are classified into two categories; General fund and fiduciary (agency funds). These funds are described as follows:

General Fund:

The General Fund is the principal fund of the city court and accounts for its operations in this fund. General operating expenditures are paid from this fund.

Agency Funds:

CITY COURT OF BASTROP
Bastrop, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 2003

Agency funds account for assets that are held by the city court in a custodial capacity pending their transfer to the proper recipient, as provided by Louisiana law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, additions are recognized when susceptible to accrual (i.e., when they both become measurable and available). “Measurable” means the amount of the transaction can be determined, and “available “ means collectible within the current period or

soon enough thereafter to be used to pay liabilities of the current period. The court uses the following practices in recognizing additions and reductions.

Revenues

Judge’s costs and other court costs are recorded in the year they are earned.

Proceeds from sales and seizures are recognized when costs related to a sale or seizure of property are incurred.

Substantially all other additions are recognized when received by the court.

Based on the above criteria, judge’s costs, other court costs and proceeds from sales and seizures are treated as susceptible to accrual.

Expenditures

CITY COURT OF BASTROP
Bastrop, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 2003

Reductions are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Encumbrances

Encumbrance Accounting is not used.

Budget Practices

No budget is prepared and adopted, since this is a very small entity.

Fund Equity

No funds are reserved.

E. TOTAL COLUMNS ON STATEMENTS

Total Columns on the statement are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits.

Under state law, the court may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The court may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2003, the court has cash (book balances) totaling \$116,417.23.

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is

CITY COURT OF BASTROP
Bastrop, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 2003

mutually acceptable to both parties. Cash (bank balances) at June 30, 2003, are secured as follows:

Bank Balances	\$137,897.00
Federal Deposit Insurance (3 Banks)	<u>\$300,000.00</u>
Pledged Securities	<u><u>\$192,035.00</u></u>

The Court bank accounts are adequately secured.

3. CHANGES IN AGENCY FUNDS' DEPOSITS DUE OTHERS

A summary of the changes in agency funds' deposits due others for the year ended June 30, 2003, is as follows:

Balance July 1, 2002	202,115
Additions	517,529
Deletions	<u>622,325</u>
Balance June 30, 2003	<u><u>97,319</u></u>

4. EXPENDITURES OF THE CITY COURT OF BASTROP

The City Court of Bastrop is located in the city court offices that are maintained and operated by the City of Bastrop. Most operating expenditures incurred by the city court, excluding salaries, are paid by the City Court of Bastrop. Those operating expenditures incurred by the City of Bastrop on behalf of the court are not included in the accompanying component unit financial statements.

5. GENERAL FIXED ASSETS ACCOUNT GROUP

All items of property, plant and equipment used by the City Court of Bastrop are reported in the general fixed assets account group. Many of the computers which have been purchased in the past years are now obsolete. They are still included in the general fixed asset account group.

CITY COURT OF BASTROP
Bastrop, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 2003

6. CHANGES IN GENERAL FIXED ASSETS

	Balance at July 1, 2002	Additions	Deductions	Balance at June 30, 2003
Total	<u>\$114,478.56</u>	<u>\$0</u>	<u>\$0</u>	<u>\$114,478.56</u>

7. RESERVE FOR JUDGE

The Civil Reserve Account set up by Judge Brandon at Edward Jones Investment Co., has a balance at 6-30-2003 of :

	Invested	Withdrawn	Retirement Invested	Current Value
CD	10,000			
Money Market	30,000	15,000	25,000	25,772
Hibernia Bank	<u>22,026</u>	<u>0</u>	<u>22,026</u>	<u>22,354</u>
Total	<u>62,026</u>	<u>15,000</u>	<u>47,026</u>	<u>48,126</u>

The \$15,000.00 withdrawal on March 24, 2003, occurred due to Judge Brandon's refund to Civil Court from his civil reserve account.

8. COMPENSATED ABSENCES

Both vacation and sick leave are expensed when they occur. They are not carried forward.

9. SUBSEQUENT EVENTS

None noted.

COMPONENT UNIT FINANCIAL STATEMENTS
OVERVIEW

SUPPLEMENTAL INFORMATION SCHEDULES

**CITY COURT OF BASTROP
Bastrop, Louisiana**

**SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 2003**

FIDUCIARY FUND TYPE - AGENCY FUNDS

Civil Fund

The Civil Fund accounts for advance deposits for costs on civil suits filed by litigants. Costs are fixed by Statute. Advances in excess of costs are refunded to the litigant after all costs have been paid.

Criminal Court Fund

The Criminal Court Fund accounts for criminal court costs, fines, et cetera, including juvenile court costs. Fines are remitted to the City of Bastrop and are accounted for by the City of Bastrop, costs are not remitted to the City of Bastrop, except for some DWI costs.

Cash Bond Fund

The Cash Bond Fund accounts for the posting of cash bonds. Cash bonds are held until forfeited or refunded to the person posting the bond.

Bastrop City Court Registry

This fund is actually an escrow account for a deceased individual. This is money collected for a judgment for him. The total was \$3,194.65, and \$1,180.65 was used for funeral expenses, leaving a balance of \$2,077. Additional interest earned in fiscal years 2000, 2001, 2002 and 2003 left a balance of \$2,077.00.

CITY COURT OF BASTROP
 BASTROP, LOUISIANA
 FUDICIARY FUND TYPE-AGENCY FUNDS
 COMBINING BALANCE SHEET, JUNE 30, 2003

	CRIMINAL COURT DEPOSIT FUND	CIVIL FUND	CASH BOND FUND	BASTROP CITY COURT REGISTRY	TOTAL (MEMORANDUM ONLY)
ASSETS:					
CASH AND CASH EQUIVALENTS	41,650.88	35,476.40	18,115.18	2,077.00	97,319.46
TOTAL ASSETS:	<u>41,650.88</u>	<u>35,476.40</u>	<u>18,115.18</u>	<u>2,077.00</u>	<u>97,319.46</u>
LIABILITIES AND FUND EQUITY:					
LIABILITIES	0.00	0.00	0.00	0.00	0.00
DUE TO OTHER FUNDS					
ACCOUNTS PAYABLE					
DUE TO OTHER AGENCIES	41,650.88	35,476.40	18,115.18	2,077.00	97,319.46
TOTAL LIABILITIES AND FUND EQUITY	<u>41,650.88</u>	<u>35,476.40</u>	<u>18,115.18</u>	<u>2,077.00</u>	<u>97,319.46</u>

CITY COURT OF BASTROP
 BASTROP, LOUISIANA
 FIDUCIARY FUND - AGENCY FUNDS
 SCHEDULE OF CHANGES IN UNSETTLED BALANCES
 FOR THE YEAR ENDED JUNE 30, 2003

	CRIMINAL COURT FUND	CIVIL COURT FUND	CASH BOND FUND	BASTROP CITY COURT REGISTRY	TOTAL
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	111,569.23	70,028.08	18,440.77	2,077.00	202,115.08
ADDITIONS:					
FUNDS, FORFEITURES AND CRIMINAL COSTS	388,044.43				388,044.43
CIVIL FEES		113,834.56	15,650.00		129,484.56
FUNDS TRANSFERRED IN					
TOTAL ADDITIONS	388,044.43	113,834.56	29,275.00	0.00	531,153.99
TOTAL ADDITIONS:	499,613.66	183,862.64	34,090.77	2,077.00	719,644.07
REDUCTIONS:					
BOND FORFEITURES	15,582.00				
CRIMINAL COURT COSTS:					
CITY COURT OF BASTROP-GENERAL FUND	72,477.85				72,477.85
NORTH LA. CRIMINALISTIC LABORATORY	23,520.00				
LA. COMMISSION OF LAW ENFORCEMENT(1 & 2)	8,346.40				8,346.40
LASER		7,813.42			
CRIME STOPPERS	3,418.00				3,418.00
FINES	197,209.18				0.00
REFUND	46.00	22,803.54			22,849.54
FEES CIVIL FUNDS:					0.00
ADHOC		750.00			750.00
CITY MARSHALL	42,447.75	19,695.00			62,142.75
WITNESSES	2,775.00				2,775.00
REFUNDS TO LITIGANTS					0.00
JUDGES CIVIL FEES		40,711.90			40,711.90
MISC		202.80			202.80
BOND FORFEITURES	80,162.50				
CURATOR FEES		850.00			850.00
HSIF	3,995.00				3,995.00
PAID TO IRS		22,128.76			22,128.76
JUDGE'S RETIREMENT					0.00
ATTORNEY ANSWER FEES		325.00			325.00
CMIS	4,787.00				
COMPUTERS-CONVERSIONS		4,500.00			4,500.00
SCF		13,768.50			
SECRETARY OF STATE					0.00
EBR-SERVICE		125.20			125.20
CASH BOND REFUND					0.00
OFFICE EXPENSES	26.00	11,181.44	15,975.59		27,183.03
ATTORNEY FEES					0.00
SF	25.60	2,593.80			2,619.40
SOS		50.00			
Breath Test					0.00
MEDICARE	3,144.50				3,144.50
PAYROLL					0.00
RETURNED CKS		121.00			
ATTORNEY FEES					0.00
SERVICE FEES		765.88			765.88
					0.00
TOTAL REDUCTIONS:	457,962.78	148,386.24	15,975.59	0.00	622,324.61
DEPOSITS DUE OTHERS AT END OF YEAR:	41,650.88	35,476.40	18,115.18	2,077.00	97,319.46

**Independent Auditor's Reports Required
by *Government Auditing Standards***

The following independent auditor's reports on compliance with laws and regulations and internal control structure are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

JIMMIE SELF, CPA
A Professional Accounting Corporation
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Monroe, Louisiana 71201
Phone (318)323-4656 Fax (318) 388-0724

Report on Compliance and on Internal Control Over Financial
Reporting Based on an Audit of Financial Statements Performed In
Accordance With *Government Auditing Standards*

City Court of Bastrop
Bastrop, Louisiana

I have audited the general purpose financial statements of City Court of Bastrop as of and for the year ended June 30, 2003, and have issued my report thereon dated December 19, 2003. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether City Court of Bastrop's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my test disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered City Court of Bastrop's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatement in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of management and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Jimmie Self, CPA
December 19, 2003

JIMMIE SELF, CPA
A Professional Accounting Corporation
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Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2003

I have audited the financial statements of City Court of Bastrop as of and for the year ended June 30, 2003, and have issued my report dated December 19, 2003. I conducted my audit in accordance with generally accepted auditing standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. [and the provisions of OMB Circular A 133.] My audit of the financial statements as of June 30, 2003 resulted in an unqualified opinion (qualified, adverse, disclaimer).

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ☐ yes ☒ no Reportable Conditions ☐ yes ☒ no

Compliance

Compliance material to Financial Statements ☐ yes ☒ no

b. Federal Awards

Internal Control

Material Weaknesses ☐ yes ☒ no Reportable Conditions ☐ yes ☒ no

Type of Opinion On Compliance	Unqualified <input checked="" type="checkbox"/>	Qualified <input type="checkbox"/>
For Major Programs	Disclaimer <input type="checkbox"/>	Adverse <input type="checkbox"/>

Are there findings required to be reported in accordance with Circular A-133, Section 510(a)?
☐ yes ☒ no

c. Identification of Major Programs: N/A

CFDA Number (s) _____	Name of Federal Program (or
Cluster) _____	_____

City Court of Bastrop
June 30, 2003

Schedule of Findings and Questioned Cost
For the year ended June 30, 2003

Prior year findings: None

Current year findings:

The general ledger amount charged to fines in the Criminal Court Deposit Fund was \$197,220, but the distribution reports showed only \$193,254, a difference of \$3,966. This was due to an overpayment of \$3,717 and an error of \$249. This was corrected 10-13-03 when the error was called to their attention.